

**UNITED STATES DISTRICT COURT**

for the

Eastern District of Wisconsin

Aug 14, 2024

s/ E Borden

Deputy Clerk, U.S. District Court
Eastern District of Wisconsin

In the Matter of the Search of
*(Briefly describe the property to be searched
or identify the person by name and address)*
 INFORMATION ASSOCIATED WITH
 MICHAELDEESE@HOTMAIL.COM THAT IS STORED
 AT PREMISES CONTROLLED BY MICROSOFT

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Case No. 24 MJ 179

APPLICATION FOR A WARRANT BY TELEPHONE OR OTHER RELIABLE ELECTRONIC MEANS

I, a federal law enforcement officer or an attorney for the government, request a search warrant and state under penalty of perjury that I have reason to believe that on the following person or property (*identify the person or describe the property to be searched and give its location*):

See Attachment A

located in the _____ District of _____, there is now concealed (*identify the person or describe the property to be seized*):

See Attachment B

The basis for the search under Fed. R. Crim. P. 41(c) is (*check one or more*):

- evidence of a crime;
- contraband, fruits of crime, or other items illegally possessed;
- property designed for use, intended for use, or used in committing a crime;
- a person to be arrested or a person who is unlawfully restrained.

The search is related to a violation of:

<i>Code Section</i>	<i>Offense Description</i>
26 U.S.C. § 7206(2)	Assisting in the Preparation of False Returns
18 U.S.C. § 287	False, Fictitious, or Fraudulent Claims
18 U.S.C. § 286	Conspiracy to Defraud the Government with Respect to Claims

The application is based on these facts:

See Attached Affidavit

- Continued on the attached sheet.
- Delayed notice of _____ days (*give exact ending date if more than 30 days*: _____) is requested under 18 U.S.C. § 3103a, the basis of which is set forth on the attached sheet.

Rebecca Daley
Applicant's signature

Rebecca Daley, IRS-CI Special Agent
Printed name and title

Attested to by the applicant in accordance with the requirements of Fed. R. Crim. P. 4.1 by
 Telephone _____ (*specify reliable electronic means*).

Date: 08/14/2024

William E. Duffin
Judge's signature

City and state: Milwaukee, Wisconsin

Honorable William E. Duffin, U.S. Magistrate Judge
Printed name and title

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF WISCONSIN

IN THE MATTER OF THE SEARCH OF
INFORMATION ASSOCIATED WITH:
MICHAELDEESE@HOTMAIL.COM
THAT IS STORED AT PREMISES
CONTROLLED BY **MICROSOFT**.

Filed Under Seal

AFFIDAVIT IN SUPPORT OF AN APPLICATION FOR
A SEARCH WARRANT FOR AN EMAIL ACCOUNT

I, Rebecca Daley, Special Agent, United States Department of Treasury, Internal Revenue Service – Criminal Investigation (IRS-CI), being first duly sworn, state:

1. I make this affidavit in support of an application for a search warrant authorizing the search and seizure of items contained at michaeldeese@hotmail.com, as further described in Attachment A. The information associated with the account is stored at premises controlled by Microsoft Corporation, an email provider headquartered at **1 Microsoft Way, Redmond, WA 98052**. The information to be searched is described in the following paragraphs and in Attachment A. This affidavit is made in support of an application for a search warrant under 18 U.S.C. §§ 2703(a), 2703(b)(1)(A) and 2703(c)(1)(A) to require **Microsoft Corporation** to disclose to the government copies of the information (including the content of communications) further described in Section I of Attachment B. Upon receipt of the information described in Section I of Attachment B, government-authorized persons will review that information to locate the items described in Section II of Attachment B.

2. The facts stated in this affidavit come from my personal observations, my training and experience, and information obtained from, and communicated to me by, other law

enforcement agents and witnesses. This affidavit does not set forth all of my knowledge about this matter. It is intended merely to demonstrate probable cause sufficient for the requested warrant.

BACKGROUND AND EXPERIENCE OF AFFIANT

3. Your affiant, Rebecca Daley, has been a Special Agent with the IRS-CI since May 2022. As a Special Agent my responsibilities include violations of the Internal Revenue Code (Title 26), Money Laundering (Title 18), and violations involving the Bank Secrecy Act (Title 31). I graduated from the Criminal Investigator Training Program at the Federal Law Enforcement Training Center in Glynco, Georgia in September 2022. I also graduated from the Special Agent Investigative Techniques program at the Internal Revenue Service National Criminal Investigation Training Academy in December 2022. In these two programs, I studied a variety of law enforcement, criminal investigator, and tax crime issues, including attempt to evade or defeat the payment or assessment of tax, preparing, signing, or aiding and assisting the preparation of false tax returns, failure to file income tax returns, conspiracy to defraud the United States Government, and attempts to interfere with the due administration of internal revenue laws, along with search and seizure, violation of the Internal Revenue laws, and Internal Revenue Service procedures and policies in criminal investigations. During my career with the Internal Revenue Service, I have participated in the preparation and execution of search warrants. Through my training and the experience of senior agents within my group, I have become familiar with the manner in which individuals engaged in fraudulent use of email accounts, cellphones, and electronic communication platforms in connection with such criminal activities.

STATUTES VIOLATED AND PREMISES TO BE SERACHED

4. I make this affidavit in support of an application for a search warrant pursuant to 18 U.S.C. § 2703 for all content and other information associated with: (1) the email account

michaeldeese@hotmail.com (the “Subject Account”), stored at premises owned, maintained, controlled or operated by Microsoft Corporation (“Provider”), a company that accepts service of legal process at 1 Microsoft Way, Redmond, WA 98052. The information to be searched is described in the following paragraphs and in Attachment A to the proposed warrant.

5. I have been intimately involved in the investigation of MICHAEL DEESE. Based on information outlined in this affidavit, as well as my training and experience, there is probable cause to believe that MICHAEL DEESE violated the Internal Revenue laws by aiding in the preparation of false Federal Income Tax returns for 2022 and 2023 along with violation of conspiracy to defraud the government.

6. As set forth here, there is probable cause to believe the email address account: michaeldeese@hotmail.com contains evidence, fruits, and instrumentalities of the use of email accounts to aid and assist the preparation of false tax returns, in violation of **Title 26 U.S.C. Section 7206(2) (Assisting in Preparation of False Returns), 18 U.S.C. § 287 (False, Fictitious, or Fraudulent Claims), and 18 U.S.C. § 286 (Conspiracy to Defraud the Government with Respect to Claims)**.

JURISDICTION AND AUTHORITY TO ISSUE WARRANT

7. Pursuant to 18 U.S.C. §§ 2703(a), (b)(1)(A) & (c)(1)(A), the Government may require a provider of an electronic communications service or a remote computing service, such as the Microsoft Corporation, to disclose all stored content and all non-content records or other information pertaining to a subscriber, by obtaining a warrant issued using the procedures described in the Federal Rules of Criminal Procedure.

8. A search warrant under § 2703 may be issued by “any district court of the United States (including a magistrate judge of such a court)” that “has jurisdiction over the

offense being investigated.” 18 U.S.C. § 2711(3)(A)(i).

9. When the Government obtains records under § 2703 pursuant to a search warrant, the Government is not required to notify the subscriber of the existence of the warrant. 18 U.S.C. § 2703(a), (b)(1)(A), (c)(2) & (3). Additionally, the Government may obtain an order precluding the provider from notifying the subscriber or any other person of the warrant, for such period as the Court deems appropriate, where there is reason to believe that such notification will seriously jeopardize an investigation. 18 U.S.C. § 2705(b).

OVERVIEW OF RELEVANT FEDERAL TAX FORMS

10. The Internal Revenue Service (IRS) requires a business with employees to file a Form 941, *Employer's Quarterly Federal Tax Returns* (Form 941). Form 941 is used to report Federal Insurance Contribution Act (FICA) taxes: Medicare and Social Security Tax, and Federal Withholding tax. The employer withholds these taxes from their employees and is responsible for paying an equal amount of FICA and Federal Withholdings tax. Employers are required to file Forms 941 each quarter. Employer's use Form W-2, *Wage and Tax Statement* (Form W-2) to report annual wages earned by an employee each year. Form 941-X, *Adjusted Employer's Quarterly Federal Tax Returns* (Form 941X), is used by employers to make amendments to their original Form 941.

11. A Preparer Tax Identification Number (PTIN) is a number issued by the IRS to paid tax return preparers. A PTIN must be placed in the Paid Preparer section of the tax return that the tax return preparer prepared for compensation.

12. An Employer Identification Number (EIN) is a nine-digit number assigned by the IRS. It is used to identify the tax accounts of employers and certain others who have no

employees. The IRS uses the EIN to identify taxpayers who are required to file various business tax returns.

EMPLOYEE RETENTION CREDIT

13. The Employee Retention Credit (ERC) is a refundable tax credit for certain eligible businesses and tax-exempt organizations that had employees and were affected during the COVID-19 pandemic. An ERC refund is available to certain eligible businesses for tax periods from the second quarter of 2020 through the third quarter of 2021.

14. Eligible employers that did not claim ERC when they filed their original Form 941 can claim ERC by filing a Form 941X for each quarter for which they qualify.

15. Qualifying wages must be wages subject to Social Security and Medicare taxes and may include certain health care expenses that an employer pays for employees.

16. In 2020, the maximum ERC amount an eligible entity can claim is 50% of qualified wages up to \$10,000 of wages the eligible employer pays per employee.

- i. Example, Employer A pays Employee B qualified wages totaling \$15,000 in the second and third quarter. Employer A would be able to claim an ERC of \$5,000 in 2020.
- ii. Example, Employer A has 10 employees, each with wages of \$20,000 in 2020. The 2020 maximum ERC amount is \$50,000 (10 employees multiplied by \$5,000 per employee).

17. In 2021, the maximum amount of ERC an eligible entity can claim is 70% of qualified wages up to \$10,000 of wages the eligible employee pays per employee in a calendar quarter.

i. Example, Employer A pays Employee B qualified wages of \$15,000 in each quarter (quarter one, quarter two, and quarter three) of 2021 totaling \$45,000. Employer A would be able to claim an ERC of \$21,000 (\$7,000 for each quarter) in 2021.

18. The combined maximum ERC amount an entity could claim is \$26,000 per employee for years of 2020 and 2021.

19. A business has specific eligibility requirements in order to claim ERC. The eligibility requirements include:

- i. The business must have had employees and paid wages to them between March 13, 2020, and December 31, 2021.
- ii. The business would need to have been subject to a qualifying government order related to COVID-19 that caused a full or partial suspension of trade or business operations. The government order may be at the local, state, or federal level.
- iii. The business would need to have experienced a significant decline of gross receipts during 2020 or the first three quarters of 2021. The gross receipts are compared to the gross receipts of the same calendar quarter in 2019.
 - a. The decline is 50% of gross receipts in 2020 and 20% of gross receipts in 2021.

20. Some ERC Promoters use several different tactics to mislead people in claiming the ERC even when they do not qualify. Warning signs of fraudulent ERC promoters are:

- i. Unsolicited call or advertisements mentioning an “easy application process” or offering a short eligibility checklist.
- ii. Statements that the promoter or company can determine ERC eligibility within minutes.
- iii. Large upfront fees to claim the credit.
- iv. Fees based on a percentage of the refund amount of ERC claimed.

BACKGROUND ABOUT MICROSOFT

21. In my training and experience, and the training and experience of more senior agents within my group, I have learned the following:

- a. Microsoft Inc. provides a variety of online services, including electronic mail (email) access, to the public which can be accessed through a web browser or mobile applications using a username and password.
- b. Hotmail, now known as “Outlook”, is a free personal email service provided by Microsoft Inc. Microsoft Inc allows subscribers to maintain email accounts through Outlook.com under @hotmail.com and other domain names chosen by the user or an enterprise. A subscriber using Outlook’s services can access his or her email account from any computer connected to the Internet.

PROBABLE CAUSE

22. Based on my training and experience, the training and experience of senior agents within my group, and the facts set forth in this affidavit, there is probable cause to believe that violations of Title 26 U.S.C. Section 7206(2), 18 U.S.C. § 287, and 18 U.S.C. § 286 have been committed by MICHAEL DEESE (DEESE) for tax years 2020 – 2021 in calendar years 2022 and 2023.

23. The information contained in this affidavit is based on the following information: my personal knowledge and observations made during the course of this investigation; the co-case Special Agent's review of records obtained during this investigation, my review of records obtained during this investigation, including, but not limited to, Federal tax returns and other records maintained by the IRS and various public records. I have personally participated in the investigation of the commission of the offenses alleged in this affidavit and am familiar with the circumstances of the offenses described in this affidavit.

24. Because this affidavit is to show merely that there is sufficient probable cause for the requested warrant, I have not set forth all of my knowledge about this matter nor every fact relevant to this investigation. In addition, the conversations set out here are related in sum and substance.

Tax Preparation by MICHAEL DEESE

25. As part of my duties as a special agent, I have been investigating the activities of MICHAEL DEESE (DEESE). DEESE is an accountant in Austin, Texas filing Forms 941-X, *Adjusted Employer's Quarterly Federal Tax Return or Claim for Refund* (Form 941X), for clients throughout the country to claim Employee Retention Credits (ERC). DEESE has is assigned Preparer Tax Identification Number (PTIN) P02364086. The PTIN was issued on May 6, 2020, and expired on December 31, 2023. DEESE started preparing Forms 941X for ERC claims on or around February 21, 2022. The email listed by DEESE on his PTIN application is michaeldeese@hotmail.com.

26. Around December 2022, DEESE applied for an Employer Identification Number (EIN) utilizing a Form SS-4, *Application for Employer Identification Number*

(Form SS-4), for Michael Deese Accounting, a sole proprietorship for accounting and tax services. The EIN assigned to Michael Deese Accounting is 92-1295185.

27. Forms 941X prepared by DEESE list 108 Doc Johns Drive, Hutto, Texas 78634-2310 as his address under the paid preparer section.

28. DEESE is self-employed and is a contractor for both ERC Credit USA LLC/Simz Accounting Service (ERC USA) and Millennia Tax Relief LLC/NSA Doc Prep LLC (MTR). ERC USA and MTR hired DEESE as an accountant in 2022 to complete Forms 941X for ERC claims for their clients. ERC USA and MTR paid DEESE commissions for each Form 941X DEESE prepared.

ERC Credit USA LLC / Simz Accounting Service

29. ERC USA filed for business registration with the Wyoming Secretary of State with the initial filing date of October 5, 2022. ERC USA filed with the business address of 1712 Pioneer Ave, Suite 500, Cheyenne, WY 82001.

30. Around December 2021, Bryce Cleveland (Cleveland), executed a Form SS-4, *Application for Employer Identification Number (EIN)*, for ERC USA. The business address was listed as 1712 Pioneer Ave, Suite 500, Cheyenne, WY 82001. As a result, the Internal Revenue Service issued EIN 87-4177362 to ERC USA.

31. ERC USA has three General Partners; Michael Simonovich (Simonovich) located in Wisconsin, Taylor Ping (Ping) located in Arizona, and Cleveland located in Arizona. ERC USA also has affiliates throughout the country who help refer clients to ERC USA.

32. An operating agreement, dated April 11, 2022, was signed between Simonovich, Ping, and Cleveland to form ERC USA.

33. Simz Accounting Service is an escrow account for ERC USA. Simz Accounting Service was created by Melvin Simonovich, father of Michael Simonovich. Each client of ERC USA pays Simz Accounting Service approximately 20% of the ERC refunds they receive. The 20% then gets distributed to each of the partners and the affiliates, split evenly. DEESE receives approximately \$1,000 per client he prepares ERC claims for from Simz Accounting Service.

34. DEESE signed an accounting contract, dated February 21, 2022, with ERC Credit USA. The contract states that the accountant is hired as an independent consultant to do proper calculations to obtain ERC credits on Forms 941X within the guidelines of the IRS.

35. On April 3, 2023, DEESE requested access to a folder labeled, “ERC USA DOCS – Deese”. DEESE used the following email address, michaeldeese@hotmail.com, to request access to the folder from Ping.

Millennia Tax Relief LLC / NSA Doc Prep LLC

36. MTR filed for business registration with California Secretary of State with the initial filing date as March 22, 2018. MTR registered Millennia Tax Relief DBA (doing business as) with California Secretary of State with the initial filing date as June 14, 2021. Both filings for MTR list Robert Kim (Kim) as the Agent, and list the address as 15000 Nelson Ave. E #200, City of Industry, CA 91744.

37. Kim filed an Out of State registration with California Secretary of State for NSA Doc Prep, LLC (NSA Doc) with the initial filing date of May 12, 2017. NSA Doc was formed in Nevada. The address listed is 15000 Nelson Ave. E #200, City of Industry, CA 91744.

38. NSA Doc is an escrow account for MTR. DEESE receives payment for preparation of Forms 941X from NSA Doc. DEESE receives approximately \$1,000 from NSA Doc per client he prepares ERC claims for.

Invoices

39. On June 7, 2023, DEESE emailed an employee at First National Bank Texas (FNBT) to verify the purpose of wires, Zelle credits, and checks DEESE received relating to ERC payments. DEESE sent the email from michaeldeese@hotmail.com.

40. The email DEESE sent to the FNBT employee from the email: michaeldeese@hotmail.com, had attachments with two invoices dated February 2, 2023, and May 12, 2023. The invoices are addressed to: Millennia Tax Relief – NSA Doc Prep, Calen Meza, 15000 Nelson Ave East #200, City of Industry, CA 91744. The return address on the invoices list: Michael Deese, 108 Doc Johns Dr. Hutto, TX 78634, (512) 962-7460, michaeldeese@hotmail.com. The invoices are labeled: “Employee Retention Tax Credit return preparation for the following:”, with a list of approximately 179 companies, the amount of ERC claimed for those companies is approximately \$91,000,000, and an overall total for the amount MTR should pay DEESE for his ERC preparation services, \$179,000.

Clients

41. DEESE has prepared approximately 977 Forms 941X for clients of ERC USA. Of these 977 Forms 941X, the approximate amount of ERC claimed on line 26a, *refundable portion of employee retention credit*, totals \$103,141,718.27. Simz Accounting Service received approximately \$19.5 million.

42. Two clients of ERC USA—Specialized Tree Works Inc. and Red Knuckles LLC—filed Form 15434, *Application for Employee Retention Credit (ERC) Voluntary*

Disclosure Program (Form 15434), with the IRS. Form 15434 is used by employers to apply for the ERC Voluntary Disclosure Program, this is if an employer claimed and received ERC, but are ineligible and need to repay the ERC. Specialized Tree Works Inc. listed DEESE, Sean Smith, Ping, and Mel Simonovich as the preparer/advisor and ERC USA as the company/firm that assisted with the filing in their ERC claims for refund. Red Knuckles listed DEESE as the preparer/advisor and ERC USA as the company/firm.

Amount falsely claimed:

- i. Specialized Tree Works Inc.: \$241,822.00
- ii. Red Knuckles LLC: \$48,681.82

43. A client of ERC USA, Surecast West LLC, sent a letter dated February 28, 2024, to the IRS claiming that ERC USA was scamming their clients to increase their commissions. DEESE was listed as the preparer for Surecast West LLC's Forms 941X for first quarter of 2020 to the third quarter of 2020. Surecast West LLC paid the IRS \$204,789.67 due to the errors in their Forms 941X.

Financial Institutions

42. On or around February 21, 2020, DEESE applied for a checking account at JP Morgan Chase Bank, N.A. (JPMC), bank account number x7909. The application listed michaeldeese@hotmail.com as the email address for DEESE. DEESE sent an invoice to a client listing the total ERC credits the client received and the amount the client owed DEESE. DEESE listed the payment instructions for the client to wire the amount to DEESE's JPMC bank account number x7909.

43. On or around May 27, 2022, DEESE applied for a bank account at First National Bank Texas (FNBT). DEESE's occupation was listed as "Accountants and

Auditors" and "Self-Employed". The application listed michaeldeese@hotmail.com as the email address for DEESE. Bank records indicate DEESE received approximately \$1,131,892.91 in wires, ACH credits, and checks referencing ERC between December 22, 2022, and October 16, 2023.

44. DEESE has five known PayPal accounts with michaeldeese@hotmail.com listed. The five accounts have an account status as "OPEN". The most recent account was added on or around June 30, 2022. From June 2022 to December 2022, Ping (co-owner of ERC USA) paid DEESE approximately \$145,900.00 through DEESE's PayPal account.

Microsoft Corporation

45. On April 5, 2024, a preservation request letter was issued to Microsoft Corporation via the Microsoft Law Enforcement Request Portal pursuant to Title 18 U.S.C. § 2703(f). This was request to Microsoft Corporation to preserve records relating to michaeldeese@hotmail.com. On April 17, 2024, Microsoft Corporation acknowledged receipt of the preservation request and issued the following reference number: LNS-855471-M8X4M6 CRM:0206845.

CONCLUSION

46. Based on my training and experience and the information set forth here, I believe there exists probable cause that MICHAEL DEESE has committed the violations set forth in this affidavit for the years 2022 through 2023 for the violations of Title 26 U.S.C. § 7206(2), 18 U.S.C. § 287, and 18 U.S.C. § 286 and that evidence of these violations will be found within the following email account, michaeldeese@hotmail.com. The period to be covered by the search warrant is January 1, 2022, to the present.

47. Therefore, I respectfully request the issuance of a search warrant for the

account more particularly described in Attachment A, attached and incorporated here by reference, for evidence and instrumentalities of the Title 26 U.S.C. § 7206(2), 18 U.S.C. § 287, and 18 U.S.C. § 286, particularly described in Attachment B, attached and incorporated here by reference.

48. Pursuant to 18 U.S.C. § 2703(g), the presence of a law enforcement officer is not required for the service or execution of this warrant. The government will execute the warrant by serving the warrant on Microsoft.

ATTACHMENT A

Information Subject to Warrant

This warrant applies to information associated with the Microsoft account listed below that are stored at premises owned, maintained, controlled, or operated by Microsoft. The relevant period of time for this search is from January 1, 2022, to Present.

michaeldeese@hotmail.com

ATTACHMENT B
Particular Things to be Seized

I. Information to be disclosed by Microsoft

To the extent that the information described in Attachment A is within the possession, custody, or control of Microsoft, regardless of whether such information is stored, held, or maintained inside or outside of the United States, and including any emails, records, files, logs, or information that has been deleted but is still available, or has been preserved pursuant to a request made under 18 U.S.C. § 2703(f), Microsoft is required to disclose to the government the following information for the account associated with the email address listed in Attachment A:

- a. The contents of all emails and instant messages (and all attachments, drafts, and deleted emails and messages) sent to and from the account, the source and destination email addresses associated with each email and instant message, the date and time at which each communication was sent, the size and length of each communication, and the header information including the actual IP addresses, port numbers, and session numbers of the sender and the recipient of the communications;
- b. Email addresses for any other accounts that are linked to the email address in Attachment A by cookie, creation IP address, phone number, or recovery or alternative email address;
- c. All records or other information stored at any time by an individual using the account, including address books, contact and buddy lists, calendar data, pictures, word processing documents, spreadsheets, and presentations;
- d. All user agent strings associated with the account;
- e. Any phone call detail records, connection records, SMS, MMS, and voicemail messages sent by or from the account;

f. All other records pertaining to the devices from which the account accessed any Microsoft service or to which any Microsoft service was synced, including telephone number, model number, MAC addresses, Electronic Serial Numbers (ESN), Mobile Electronic Identity Numbers (MEIN), Mobile Equipment Identifier (MEID), Mobile Identification Numbers (MIN), Subscriber Identity Modules (SIM), Mobile Subscriber Integrated Services Digital Network Number (MSISDN), International Mobile Subscriber Identifiers (IMSI), or International Mobile Equipment Identities (IMEI);

g. All records and information regarding locations where the account was accessed including all location data from Location History and location services.

h. Metadata for photographs and videos on Microsoft Photos, and for documents on Microsoft OneDrive, that are associated with the account;

i. All records or other information regarding the identification of the account, to include full name, physical address, telephone numbers and other identifiers, account change history, records of session times and durations, the date on which the account was created, the length of service, the IP address used to register the account, log-in IP addresses associated with session times and dates, account status, recovery and alternative email addresses, all subscriber names, user IDs, user names, screen names, methods of connecting, log files, other subscriber numbers or identities (including temporary assigned network addresses, carrier grade natting addresses, and ports); and means and source of payment (including any credit or bank account number);

j. The types of services utilized; list of installed applications to any Apple or Android devices associated with the account; and all records pertaining to communications

between Microsoft and any person regarding the account, including contacts with support services and records of actions taken;

k. Passwords and other protective devices required to access the content associated with the account.

II. Information to be seized by the government

All information described above in Attachment B Section I that constitutes evidence and instrumentalities of violations of 26 U.S.C. §7206(2), 18 U.S.C. § 287, and 18 U.S.C. § 286 including for the account listed on Attachment A, information pertaining to the following matters:

- a. Evidence indicating the email account users' communication and actions as they relate to the crimes under investigation;
- b. Evidence indicating how and when the email account was accessed or used, to determine the geographic and chronological context of events relating to the crimes under investigation and to the email account users;
- c. Evidence relating to any credit or bank account numbers used by the email account users and co-conspirators during the times of the particular crimes under investigation;
- d. Evidence reasonably indicating the email account users' state of mind as it relates to the crime under investigation;
- e. Evidence indicating the identity of the person who used the email account;
- f. Evidence that may identify any co-conspirators or other persons relevant to the particular crimes under investigation such as victims, facilitators, and aiders and abettors, including records that help reveal their whereabouts.

- g. Information or data relating to who created, used, or communicated with the target account and to whom the target account communicated, including records about their identities and whereabouts as well as records about the time and date the communications were sent;
- h. Information or data about any other accounts controlled by the users of the account.
- i. Information about the proceeds of offenses.